## **REMARKS/ARGUMENTS**

Claims 1- 17 are pending. In the Office Action dated 02/04/2008, the Examiner set forth a requirement for restriction pursuant to 35 USC 121 and 372, alleging that the subject matter defined by the claims is not so linked as to form a single general inventive concept under PCT Rule 13.1.

The Examiner has restricted the claims into six Groups: Group I, claims 1, 2 and 15, drawn to crystalline valdecoxib Form I and its pharmaceutical composition, not required for Groups II-VII; Group II, claims 3-5, drawn to a process of preparing crystalline valdecoxib Form I, not required for Groups I and III-VII; Group III, claims 6, 7 and 16, drawn to crystalline valdecoxib Form II and its pharmaceutical composition, not required for Groups I, II and IV – VII; Group IV, claims 8 and 9, drawn to a process of preparing crystalline valdecoxib Form II, not required for Groups I-III and V-VII; Group V, claim 10, 11 and 17, drawn to crystalline valdecoxib Form III and its pharmaceutical composition, not required for Groups I-IV, VI and VII; Group VI, claims 12-14, drawn to a process of preparing crystalline valdecoxib Form III, not required for Groups I-V and VII.

PCT Rule 13.1 sets forth that the international application shall relate to one invention only or to a group of inventions so linked as to form a single general inventive concept ("requirement of unity of invention"). PCT Rule 13.2 sets forth that the expression "special technical features" shall mean those technical features that define a contribution which each of the claimed inventions, considered as a whole, makes over the prior art. In the instant case, the special technical feature which links the claimed inventions is the structure of the compounds, which is not taught by U.S. Patent No. 5,633,272 (Talley et al.). Since the inventions are linked Page 2 of 4

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by this special technical feature they are a single inventive concept. In addition, this special

technical feature defines an advance over the prior art because the claimed polymorphs are not

taught in the prior art. Since these are novel polymorphs, produced in a method not taught by the

prior art, the claimed compounds and methods are an advance over the prior art.

Since the special technical feature which links the inventions is a contribution over the

prior art, the claims have unity of invention under PCT Rule 13.1, and thus the requirement for

restriction should be withdrawn. Reconsideration of the restriction requirement is respectfully

requested.

Applicant has provisionally elected with traverse, Group I, claims 1, 2 and 15, drawn to

crystalline Valdecoxib Form I and its pharmaceutical composition, not required for Groups II-

VII. Applicant believes that the foregoing is a full and complete response to the Office Action of

record.

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For at least the reasons set forth above, it is respectfully submitted that the above-identified application is in condition for allowance. Favorable reconsideration and prompt allowance of the claims are respectfully requested.

Should the Examiner believe that anything further is desirable in order to place the application in even better condition for allowance, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number listed below.

Respectfully submitted,

CAESAR, RIVISE, BERNSTEIN, COHEN & POKOTILOW, LTD.

April 28, 2008

Please charge or credit our Account No. 03-0075 as necessary to effect entry and/or ensure consideration of this submission.

Joseph F. Murphy

Registration No. 58,313

Customer No. 03000

(215) 567-2010

Attorneys for Applicants